

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

January 15, 2016.

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8117, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained by e-mailing <u>PRA@treasury.gov</u>, calling (202) 622-1295, or viewing the entire information collection request at <u>www.reginfo.gov</u>.

Internal Revenue Service (IRS)

OMB Control Number: 1545-0260.

Type of Review: Extension of a currently approved collection.

<u>Title</u>: Form 706-CE -- Certificate of Payment of Foreign Death Tax.

Form: Form 706-CE.

Abstract: Form 706-CE is used by the executors of estates to certify that foreign death taxes have been paid so that the estate may claim the foreign death tax credit allowed by Internal Revenue Code section 2014. The information is used by IRS to verify that the proper tax credit has been claimed.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 3,870.

OMB Control Number: 1545-0495.

Type of Review: Extension of a currently approved collection.

Title: Form 4506-A -- Request for Public Inspection or Copy of Exempt or Political

Organization IRS Form.

<u>Form</u>: Form 4506-A.

Abstract: Internal Revenue Code section 6104 states that if an organization described in section 501(c) or (d) is exempt from taxation under section 50(a) for any taxable year, the application for exemption is open for public inspection. This includes all supporting documents, any letter or other documents issued by the IRS concerning the application, and certain annual returns of the organization. Form 4506-A is used to request public inspection or a copy of these documents.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 19,400.

OMB Control Number: 1545-1833.

Type of Review: Extension of a currently approved collection.

Title: Revenue Procedure 2003-37, Documentation Provisions for Certain Taxpayers Using the

Fair Market Value Method of Interest Expense Apportionment.

Abstract: Revenue Procedure 2003-37 describes documentation and information a taxpayer that

uses the fair market value method of apportionment of interest expense may prepare and make

available to the Internal Revenue Service upon request in order to establish the fair market value

of the taxpayer's assets to the satisfaction of the Commissioner as required by section 1.861-

9T(g)(1)(iii) of the regulations. It also sets forth the procedure to be followed in the case of

elections to use the fair market value method.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 625.

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Treasury PRA Clearance Officer.

BILLING CODE: 4830-01

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